



Oifig an Ard-Reachtair Cuntas agus Ciste  
Office of the Comptroller and Auditor General

3A Upper Mayor Street,  
Dublin 1

Telephone: (01) 8638600  
E-Mail: [webmaster@audgen.irlgov.ie](mailto:webmaster@audgen.irlgov.ie)

Kathleen Malone,  
Senior Compliance Officer.  
Office of Data Protection Commissioner,  
Canal House,  
Station Rd,  
Portarlinton,  
Co Laois.

**Re: Office of the Data Protection Commissioner – Account for the year ended 31 December 2015**

Dear Ms. Malone,

The above account was certified on 28 October 2016. Please find enclosed, a signed copy of the account for 2015 together with the audit report thereon. The management letter for the 2015 audit will be communicated separately.

I would like to again express my appreciation for the co-operation afforded to members of the audit team by you and all of your Office's staff throughout the course of the audit.

Yours sincerely,

Gerard Enright  
Senior Auditor  
14 November 2016



## Report of the Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

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#### Office of the Data Protection Commissioner

I have audited the account of the Office of the Data Protection Commissioner for the year ended 31 December 2015 under the Data Protection Act, 1988. The account, which has been prepared under the accounting policies set out therein, comprises the statement of accounting policies and principles, the account of receipts and payments and related notes. The account has been prepared in the form prescribed under paragraph 9(2) of the second schedule of the Act.

#### Responsibilities of the Data Protection Commissioner

The Commissioner is responsible for the preparation of the account and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the account and report on it in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of Audit of the Account

An audit involves obtaining evidence about the amounts and disclosures in the account sufficient to give reasonable assurance that the account is free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Office's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the account, and
- the overall presentation of the account.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read the Office of the Data Protection Commissioner's annual report to identify material inconsistencies with the audited account and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

#### Opinion on the Account

In my opinion, the account properly presents the receipts and payments of the Office of the Data Protection Commissioner for the year ended 31 December 2015.

In my opinion, the accounting records of the Office of the Data Protection Commissioner were sufficient to permit the account to be readily and properly audited. The account is in agreement with the accounting records.

#### Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- the information given in the Commissioner's annual report is not consistent with the related account or with the knowledge acquired by me in the course of performing the audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

**Mary Henry**  
For and on behalf of the  
Comptroller and Auditor General  
28 October 2016

**Office of the Data Protection Commissioner**

**Account of Receipts and Payments**

**For the year ended 31 December 2015**

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## **Account of the Office of the Data Protection Commissioner**

### **Statement of Accounting Policies and Principles**

#### **1. Background**

The Office of the Data Protection Commissioner is established under the Data Protection Acts, 1988 and 2003. The Commissioner's functions include supervising the implementation of the Acts, ensuring compliance with their provisions, investigating complaints, dealing with contraventions of the Acts, encouraging the preparation of codes of practice, establishing and maintaining a register of data controllers and data processors who are required to register, and rendering mutual assistance to other data protection authorities.

#### **2. Basis of Accounting**

The Commissioner does not operate an independent accounting function. Expenditure, including payroll, is processed by the Department of Justice and Equality and recorded in the financial statements on a cash payments basis.

#### **3. Moneys provided by the Oireachtas**

Moneys provided by the Oireachtas from the Department of Justice and Equality are recognised on a cash receipts basis.

#### **4. Fees**

Fees paid to the Data Protection Commissioner in respect of registrations are transferred in full to the Vote for the Office of the Minister for Justice and Equality as appropriations-in-aid, except for online fees, which are transferred net of online transaction charges.

#### **5. Salaries and Superannuation**

The Commissioner is appointed by the Government for a term not exceeding five years and remuneration and allowances are at rates determined by the Minister for Justice and Equality with the consent of the Minister for Finance. The current Commissioner was appointed in September 2014.

The staff of the Office of the Data Protection Commissioner are established civil servants. Their superannuation entitlements are governed by the regulations applying to such officers. A superannuation scheme for the Commissioner as envisaged in the Act was adopted by Statutory Instrument No 141 of 1993.

#### **6. Accrual Based Information**

By way of memorandum, Note 11 provides certain accrual based information on the cost of service and the fixed assets employed. The method of estimating the depreciation of Fixed Assets is in line with that of the Department of Justice and Equality. Computers and equipment are depreciated at a rate of 20% per annum on a straight line basis over the estimated useful life. The 2014 comparisons have been adjusted to reflect the correct treatment of accruals, prepayments, stock and fixed assets.

**Account of the Office of the Data Protection Commissioner  
Report of the Comptroller and Auditor General**

## Account of the Office of the Data Protection Commissioner

### Account of Receipts and Payments in the year ended 31 December 2015

Receipts	Notes	2015	2014
		€	€
Moneys provided by the Oireachtas	1	2,963,107	2,274,438
Fees		<u>670,307</u>	<u>715,697</u>
		<u><b>3,633,414</b></u>	<u><b>2,990,135</b></u>
<b>Payments</b>			
Staff Costs	2	1,989,204	1,654,900
Establishment Costs	5	283,396	73,115
Legal and Professional Fees	7	549,365	522,145
Auditors fees		4,600	4,117
Miscellaneous Expenses	8	<u>136,542</u>	<u>20,161</u>
		<u><b>2,963,107</b></u>	<u><b>2,274,438</b></u>
Payment of receipts for the year to the Vote for the Office of the Minister for Justice and Equality		648,073	415,347
Receipts payable to the Vote for the Office of the Minister for Justice and Equality at year end	9	<u>22,234</u>	<u>300,350</u>
		<u><b>3,633,414</b></u>	<u><b>2,990,135</b></u>

The Statement of Accounting Policies and Principles and notes 1 to 11 form part of this account.

Signed



Helen Dixon

Data Protection Commissioner

Date 28.10.2016

## Account of the Office of the Data Protection Commissioner

### Notes to the Account

#### 1. Moneys provided by the Oireachtas

This represents the moneys provided to or applied on behalf of the Office of the Data Protection Commissioner from Vote 24 - Department of Justice and Equality.

2. Staff Costs	2015	2014
	€	€
Salaries	1,926,949	1,611,081
Travel	<u>62,255</u>	<u>43,819</u>
<b>TOTAL</b>	<b><u>1,989,204</u></b>	<b><u>1,654,900</u></b>
Number of Staff	<u>42</u>	<u>30</u>

#### 3. Commissioner's Remuneration

The Commissioner's remuneration for 2015 was €136,045 (€122,863 in 2014).

In addition the Commissioner was reimbursed €4,959 (€4,626 in 2014) in respect of travel and subsistence expenses in 2015 in accordance with civil service travel and subsistence rates.

The Commissioner was appointed in September 2014; accordingly the 2014 amounts above refer to the Commissioner and former Commissioner's remuneration and travel and subsistence expenses.

Pension entitlements do not extend beyond the standard entitlements in the Civil Service Defined Benefit Superannuation Scheme. No performance related payments were paid in 2015. The salary of the Commissioner is included in staff costs, see note 2 above.

#### 4. Pension Related Deduction

Salary costs included in Note 2 are the gross costs to the Office for the year. The Department of Justice and Equality pays salaries on behalf of the Office. Pension levy deductions, as per Section 2(3) of the Financial Emergency Measures in the Public Interest Act 2009 (No. 5 of 2009), are made by the Department and are retained as Appropriations-in-Aid by that Department. This amounted to €112,138 in 2015 (€89,788 in 2014).



## Notes to the Account (continued)

### 5. Establishment Costs

	2015 €	2014 €
Fixed Assets Additions (Note 11)	3,068	2,440
Equipment Maintenance and Office Supplies	28,220	13,425
Accommodation (Note 6)	215,777	30,857
Communication Costs	<u>36,331</u>	<u>26,393</u>
<b>TOTAL</b>	<b><u>283,396</u></b>	<b><u>73,115</u></b>

### 6. Accommodation

The Office of the Data Protection Commissioner (DPC) is now based in Dublin and Portarlington. The Dublin office had temporary accommodation at Regus Building, Block 4, Harcourt Centre, Harcourt Road, Dublin 2 pending the availability of a permanent location. The DPC entered into an 'Office Service Agreement' with Regus Ltd for the provision of this accommodation for a period of 12 months effective from 01 July 2015. The Agreement was extended in March 2016 to allow the tenancy be extended for a further two months from 30 June 2016 to 31 August 2016 to allow for the conclusion of refurbishment works being undertaken by the OPW in respect of the building at 21 Fitzwilliam Square. The costs for the provision of temporary office space in Dublin are paid directly from the Office subhead and amounted to €191,789 in 2015. The DPC relocated to 21 Fitzwilliam Square in August 2016 which is provided free of charge by the OPW.

The Portarlington office is based at Canal House, Station Road, Portarlington, Co. Laois. The office accommodation is provided free of charge by the OPW.

Accommodation maintenance costs of €23,988 (€30,857 in 2014) were incurred by the Office of the Data Protection Commissioner in the year 2015.

## Notes to the Account (continued)

### 7. Legal and Professional Fees

Gross legal and professional fees payments in the year 2015 were €556,792 (€532,678 in 2014) but are shown net of legal awards received in the year of €7,427 (€10,533 in 2014). The Office of the Data Protection Commissioner is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

<b>8. Miscellaneous Expenses</b>	<b>2015</b>	<b>2014</b>
	<b>€</b>	<b>€</b>
Translation and interpretation expenses	3,068	3,441
Seminars and conferences	3,114	4,131
Marketing and media expenses	923	2,401
Other staff training and development	1,015	1,032
IT training	220	-
Newspaper cuttings and periodicals	1,603	1,404
Official entertainment	298	441
Membership of professional bodies	900	217
Reports and publications /Advertising	14,560	815
Contracted Services	106,165	-
Other Expenses	<u>4,676</u>	<u>6,279</u>
<b>TOTAL</b>	<b><u>136,542</u></b>	<b><u>20,161</u></b>

### 9. Receipts payable to the Vote at year end

Fees received and on hand at the year end, were paid over to the Vote for the Office of the Minister for Justice and Equality as appropriations-in-aid in 2016.

## Notes to the Account continued;

### 10. Governance

A revised Code of Practice for the Governance of State Bodies was issued in 2009 by the Department of Finance. This Code of Practice is deemed mandatory for all State bodies. In so far as matters under its control are concerned, the Office is in full compliance with the requirements of the Code. The Department of Justice & Equality and the Office of the Data Protection Commissioner also commenced the development of a Governance Framework agreement between both parties in late 2015. This agreement was recently signed by the Commissioner and the Department of Justice & Equality.

The Office utilises core systems and services provided by the Department of Justice and Equality - payroll, general payments, HR, and IT - which are subject to that Department's procedures. The Office is also subject to the Department's internal audit system. The Internal Audit Unit of the Department conducted an audit of the DPC's 2015 accounts in early 2016.

### 11. Accruals Based Information

#### (a) Cost of service

	2015 €	2014 €
Payments in year	2,963,107	2,274,438
Opening accruals	(31,700)	(221,779)
Closing accruals	10,437	31,700
Opening prepayments	329	67
Closing prepayments	(82,927)	(329)
Opening stock balance	16,077	19,168
Closing stock balance	(11,855)	(16,077)
Additions to fixed assets	(3,068)	(2,440)
Depreciation in year	<u>3,225</u>	<u>2,072</u>
<b>Cost of service</b>	<b><u>2,863,625</u></b>	<b><u>2,086,820</u></b>

**Notes to the Account (continued);**

**(b) Fixed Assets**

	<b>Computers</b>	<b>Equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
Opening Balance	34,585	8,706	43,291
Additions	—	3,068	3,068
Disposals	—	—	—
<b>Closing Balance</b>	<b><u>34,585</u></b>	<b><u>11,774</u></b>	<b><u>46,359</u></b>
<b>Depreciation</b>			
Opening Balance	30,225	5,185	35,410
Charge for year	1,657	1,568	3,225
Disposals	—	—	—
<b>Closing Balance</b>	<b><u>31,882</u></b>	<b><u>6,753</u></b>	<b><u>38,635</u></b>
<b>Net Book Value</b>			
<b>At 31st December 2015</b>	<b><u>2,703</u></b>	<b><u>5,021</u></b>	<b><u>7,724</u></b>
<b>At 31st December 2014</b>	<b><u>4,360</u></b>	<b><u>3,521</u></b>	<b><u>7,881</u></b>

Oifig an Ard-Reachtair Cuntas agus Ciste

Office of the Comptroller and Auditor General

3A Sráid an Mhéara  
Thuaidh, Baile Átha  
Cliath 1

Guthán: (01) 8638600  
Ríomhphost: [webmaster@audgen.irg.gov.ie](mailto:webmaster@audgen.irg.gov.ie)

Kathleen Malone,  
Oifigeach Comhlíontacháin Sinsearach.  
Oifig an Choimisinéara Cosanta Sonraí,  
Teach na Canála,  
Bóthar an Stáisiúin,  
Cúil an tSúdaire,  
Contae Laoise.

**Maidir le: Oifig an Choimisinéara Cosanta Sonraí – Cuntas don bhliain dar críoch an 31 Nollaig 2015**

A Uasail Malone, a chara,

Deimhníodh an cuntas thuas an 28 Deireadh Fómhair 2016. Tá faoi iamh cóip shínithe den chuntas don bhliain 2015, chomh maith leis an tuarascáil iniúchóireachta a bhaineann leis. Seolfar an litir bhainistíochta d'iniúchadh 2015 ar aghaidh ar leithligh.

Ba mhaith liom, arís eile, mo bhuíochas a chur in iúl as ucht an chomhoibrithe a thug tú féin agus gach duine d'fhoireann d'Oifige do chomhaltaí na foirne iniúchóireachta i gcaitheamh an iniúchta.

Is mise, le meas.



Gerard Enright Iniúcháir  
Sinsearach  
An 14 Samhain 2016



## Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur faoi bhráid Thithe an Oireachtais

### Oifig an Choimisinéara Cosanta Sonraí

Tá iniúchadh déanta agam ar chuntas Oifig an Choimisinéara Cosanta Sonraí don bhliain dar críoch an 31 Nollaig 2015 faoin Acht um Chosaint Sonraí, 1988. Áirítear sa chuntas, a ullmhaíodh faoi na beartais chuntasaíochta a leagtar amach ann, an ráiteas ar bheartais chuntasaíochta, an cuntas fáltas agus fócaíochtaí agus na nótaí gaolmhara. Ullmhaíodh an cuntas san fhoirm a forordaíodh faoi fho-alt 9(2) den dara sceideal den Acht.

### Freagrachtaí an Choimisinéara Cosanta Sonraí

Tá an Coimisinéir freagrach as an gcuntas a ullmhú agus a rialtacht na n-idirbheart a chinntiú.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Táimse freagrach as iniúchadh a dhéanamh ar an gcuntas agus tuairisciú a dhéanamh air de réir an dlí infheidhme.

Tugaimse faoi m'iniúchadh trí thagairt a dhéanamh do na breithniúcháin speisialta lena mbaineann comhlachtaí Stáit i ndáil lena mbainistiú agus lena n-oibriú.

Tugaimse faoi m'iniúchadh de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (an RA agus Éire) mar aon le Caighdeáin Eitice an Bhoird Chleachtais Iniúcháireachta d'Iniúcháirí a chomhlíonadh.

### Scóip Iniúchadh an chuntais

Is éard atá i gceist le hiniúchadh ná fianaise a fháil faoi na suimeanna agus an nochtadh sa chuntas, ar leor iad le dearbhú réasúnta a thabhairt nach bhfuil aon mhí-ráiteas ábhartha sa chuntas, bíodh calaois nó earráid is cúis leis. Áirítear leis seo measúnú ar an méid a leanas:

- cibé acu an cuí nach cuí do na beartais chuntasaíochta do chúinsí na hOifige, agus cibé acu ar cuireadh nó nár cuireadh i bhfeidhm go comhsheasmhach iad agus cibé acu ar nochtadh nó nár nochtadh iad go cuí
- réasúntacht na mórmheastachán cuntasaíochta a rinneadh agus an cuntas á ullmhú, agus
- cur i láthair foriomlán an chuntais.

Ina theannta sin, tugaim faoi fhianaise a fháil faoi rialtacht na n-idirbheart airgeadais i gcúrsa an iniúchta.

Sa mhullach air sin, léim tuarascáil bhliantúil Oifig an Choimisinéara Cosanta Sonraí chun neamh-chomhsheasmhacht ábhartha a shainaithint leis an gcuntas iniúchta agus chun aon fhaisnéis a shainaithint is dealraitheach atá mícheart i dtaobh cúrsaí ábhartha de bunaithe ar an eolas a fuair mé fad a bhí mé ag tabhairt faoin iniúchadh nó atá neamh-chomhsheasmhach leis an eolas sin. Déanaim breithniú ar na himpleachtaí dár dtuarascáil má thugaim faoi deara aon mhí-ráiteas nó aon neamh-chomhsheasmhacht ábhartha.

### Tuairim faoin gcuntas

I mo thuairim, cuirtear i láthair go cuí sa chuntas fáltas agus fócaíochtaí Oifig an Choimisinéara Cosanta Sonraí don bhliain dar críoch an 31 Nollaig 2015.

I mo thuairim, ba leor taifid chuntasaíochta Oifig an Choimisinéara Cosanta Sonraí lena cheadú iniúchadh gan stró agus cuí a dhéanamh ar an gcuntas. Tá an cuntas ar aon dul leis na taifid chuntasaíochta.

### Ábhair ar a dTuairiscím trí Eisceacht

Déanaim tuairisciú trí eisceacht sna cásanna a leanas:

- mura bhfuair mé an uile fhaisnéis agus mhíniúcháin a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- mura bhfuil an fhaisnéis i dtuarascáil bhliantúil an Choimisinéara comhsheasmhach leis an gcuntas gaolmhar nó leis an eolas a fuair mé fad a bhí mé ag tabhairt faoin iniúchadh, nó
- thug mé aon chás ábhartha faoi deara i m'iniúchadh nár caitheadh airgead chun a gcríoch beartaithe nó sa chás nach raibh na hidirbheartaíochtaí i gcomhréir leis na húdaráis a bhí á rialú, nó
- tugaim faoi deara gurb ann do cheisteanna ábhartha eile lena mbaineann an bealach a tugadh faoi ghnó poiblí.

Níl aon rud le tuairisciú agam i ndáil leis na hábhair sin a dhéantar a thuairisciú trí eisceacht.

### Mary Henry

Thar ceann agus don

Ard-Reachtair Cuntas agus Ciste

An 28 Deireadh Fómhair 2016

**Oifig an Choimisinéara Cosanta Sonraí**

**An Cuntas Fáltas agus Íocaíochtaí**

**Don bhliain dar críoch an 31 Nollaig**

## **Clár Ábhar**

## **Leathanach**

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## **Cuntas Oifig an Choimisinéara Cosanta Sonraí**

### **An Ráiteas ar Bheartais agus Prionsabail Chuntasafóchta**

#### **1. Cúlra**

Bunaítear Oifig an Choimisinéara Cosanta Sonraí faoi na hAchtanna um Chosaint Sonraí, 1988 agus 2003. I measc fheidhmeanna an Choimisinéara, tá maoirseacht a dhéanamh ar chur i bhfeidhm na nAchtanna, comhlíonadh a bhforálacha a chinntiú, gearáin a imscrúdú, déileáil le sáruihte ar na hAchtanna, ullmhú cóid chleachtais a spreagadh, clár rialaitheoirí sonraí agus próiseálaithe sonraí a bhunú agus a choimeád a gceanglaítear orthu clárú a dhéanamh, agus comhchúnaimh a sholáthar d'údaráis um chosaint sonraí eile.

#### **2. Bonn na Cuntasafóchta**

Ní oibríonn an Coimisinéir feidhm neamhspleách chuntasafóchta. Próiseálann an Roinn Dlí agus Cirt agus Comhionannais caiteachas, lena n-áirítear an párolla, agus déantar é a thaifeadadh sna ráitis airgeadais ar bhonn fócaíochtaí airgid.

#### **3. Airgead a sholáthair an tOireachtas**

Aithnítear airgead a sholáthair an tOireachtas ón Roinn Dlí agus Cirt agus Comhionannais ar bhonn fáltais airgid.

#### **4. Táillí**

Aistrítear táillí a íoctar leis an gCoimisinéir Cosanta Sonraí ina n-iomláine maidir le clárúcháin chuig Vóta Oifig an Aire Dlí agus Cirt agus Comhionannais mar leithreasáí i gcabhair, seachas i gcás táillí ar líne, a n-aistrítear iad siúd glan ar mhuirir idirbhirt ar líne.

#### **5. Tuarastail agus Aoisliúntas**

Ceapann an Rialtas an Coimisinéir ar feadh téarma nach faide ná cúig bliana agus bíonn luach saothair agus liúntais ar na rátaí a chinneann an tAire Dlí agus Cirt agus Comhionannais le toiliú an Aire Airgeadais. Ceapadh an Coimisinéir Reatha i Meán Fómhair 2014.

Státseirbhísigh bhunaithe iad foireann Oifig an Choimisinéara Cosanta Sonraí. Rialaíonn na rialacháin a bhaineann leis na hoifigigh siúd a dteidlíochtaí aoisliúntais. Glacadh le scéim aoisliúntais don Choimisinéir, faoi mar a bheartaítear san Acht, faoi Ionstraim Reachtúil Uimh. 141 de 1993.

#### **6. Faisnéis atá Bunaithe ar Fhabhruithe**

Trí mheabhrán, soláthraítear i Nóta 11 faisnéis áirithe atá bunaithe ar fhabhruithe maidir le costas seirbhíse agus na sócmhainní seasta ar baineadh leas astu. Tá an modh ina ndéantar meastachán ar dhímheas Sócmhainní Seasta ar aon dul le modh na Roinne Dlí agus Cirt agus Comhionannais. Déantar ríomhairí agus trealamh a dhímheas ar ráta de 20% sa bhliain ar bhonn líne dhíreach thar an tsaoirle ionchais mheasta. Rinneadh comparáidí 2014 a choigeartú chun cóireáil cheart fabhruithe, réamhíocaíochtaí, stoic agus sócmhainní seasta a léiriú.

## Cuntas Oifig an Choimisinéara Cosanta Sonraí

### Tuarascáil an Ard-Reachtair Cuntas agus Ciste

# Cuntas Oifig an Choimisinéara Cosanta Sonraí

## Cuntas Fáltais agus Íocaíochtaí sa bhliain dar críoch an 31 Nollaig 2015

Fáltais	Nótaí	2015	2014
		€	€
Airgead a sholáthair an tOireachtas	1	2,963,107	2,274,438
Táillí		<u>670,307</u>	<u>715,697</u>
		<u><b>3,633,414</b></u>	<u><b>2,990,135</b></u>
<b>Íocaíochtaí</b>			
Costais Foirne	2	1,989,204	1,654,900
Costais Bhunaíochta	5	283,396	73,115
Táillí Dlíthiúla agus Gairmithe	7	549,365	522,145
Táillí Iniúcháirí		4,600	4,117
Costais Ilghnéitheacha	8	<u>136,542</u>	<u>20,161</u>
		<u><b>2,963,107</b></u>	<u><b>2,274,438</b></u>
		648,073	415,347
Fáltais a íoc don bhliain leis an Vóta d'Oifig an Aire Dlí agus Cirt agus Comhionannais			
Fáltais atá iníoctha leis an Vóta d'Oifig an Aire Dlí agus Cirt agus Comhionannais ag deireadh na bliana	9	<u>22,234</u>	<u>300,350</u>
		<u><b>3,633,414</b></u>	<u><b>2,990,135</b></u>

Tá an Ráiteas ar Bheartais agus Prionsabail Chuntasaíochta agus nótaí 1 go 11 mar chuid den chuntas seo.

Sínithe

Dáta 28.10.2016

Helen Dixon  
An Coimisinéir Cosanta Sonraí

## Cuntas Oifig an Choimisinéara Cosanta Sonraí

### Nótaí leis an gCuntas

#### 1. Airgead a sholáthair an tOireachtas

Léiríonn seo an t-airgead a soláthraíodh do nó ar baineadh úsáideadh as thar ceann Oifig an Choimisinéara Cosanta Sonraí ó Vóta 24 – an Roinn Dlí agus Cirt agus Comhionannais.

2. Costais Foirne	2015	2014
	€	€
Tuarastail	1,926,949	1,611,081
Taisteal	<u>62,255</u>	<u>43,819</u>
<b>IOMLÁN</b>	<b><u>1,989,204</u></b>	<b><u>1,654,900</u></b>
Líon na Foirne	<u>42</u>	<u>30</u>

#### 3. Luach Saothair an Choimisinéara

B'ionann luach saothair an Choimisinéara don bhliain 2015 agus €136,045 (€122,863 in 2014).

Anuas air sin, aisíocadh costais taistil agus chothabhála €4,959 (€4,626 in 2014) leis an gCoimisinéir in 2015 i gcomhréir le rátaí taistil agus cothabhála na státseirbhíse.

Ceapadh an Coimisinéir i Meán Fómhair 2014; dá réir sin, tagraíonn cuntais 2014 thuas do luach saothair agus do chostais taistil agus chothabhála an Choimisinéara agus an Iar-Choimisinéara.

Ní sháraíonn na teidlíochtaí pinsin na teidlíochtaí caighdeánacha Scéim Aoisliúntais Shochair Shainithe de chuid na Státseirbhíse. Ní dhearnadh aon íocaíochtaí a bhain le feidhmíocht in 2015. Áirítear le costais foirne tuarastal an Choimisinéara, féach nóta 2 thuas.

#### 4. Asbhaint Phinseanbhunaithe

Is ionann costais tuarastail a chuirtear san áireamh i Nóta 2 agus na hollchostais ar íoc an Oifig astu don bhliain. Íocann an Roinn Dlí agus Cirt agus Comhionannais as tuarastail thar ceann na hOifige. Déanann an Roinn asbhaintí ar an tobhach pinsin, i gcomhréir le hAlt 2(3) den Acht um Bearta Éigeandála ar Mhaithe le Leas an Phobail, 2009 (Uimh. 5 de 2009), agus coimeádann an Roinn sin iad mar Leithreasaí i gCabhair. B'ionann seo agus €112,138 in 2015 (€89,788 in 2014).

## Nótaí leis an gCuntas (ar leanúint)

### 5. Costais Bhunaíochta

	2015	2014
	€	€
Breisiúcháin Sócmhainní Seasta (Nóta 11)	3,068	2,440
Cothabháil Trealamh agus Soláthairtí Oifige	28,220	13,425
Cóiríocht (Nóta 6)	215,777	30,857
Costais Chumarsáide	<u>36,331</u>	<u>26,393</u>
<b>IOMLÁN</b>	<b><u>283,396</u></b>	<b><u>73,115</u></b>

### 6. Cóiríocht

Tá Oifig an Choimisinéara Cosanta Sonraí (an CCS) bunaithe anois i mBaile Átha Cliath agus i gCúil an tSúdaire. Cuireadh cóiríocht shealadach ar fáil d'oifig Bhaile Átha Cliath ag Foirgneamh Regus, Bloc 4, Ionad Fhearchair, Bóthar Fhearchair, Baile Átha Cliath 2, ar feitheamh fáil a bheith ar láthair bhuan. D'iontráil an CCS in 'Comhaontú Seirbhíse Oifige' le Regus Ltd. go soláthrófaí an chóiríocht seo ar feadh tréimhse 12 mhí le héifeacht ón 01 Iúil 2015. Síneadh an comhaontú i Márta 2016 chun síneadh na tionóntachta a cheadú ar feadh dhá mhí bhreise ón 30 Meitheamh 2016 go dtí an 31 Lúnasa 2016 d'fhonn a cheadú oibreacha athchóirithe a raibh Oifig na nOibreacha Poiblí (an OOP) ag tabhairt fúthu maidir leis an bhfoirgneamh ag 21 Cearnóg Mhic Liam a thabhairt chun críche. Íoctar na costais chun spás sealadach oifige a sholáthar i mBaile Átha Cliath go díreach ó fhotheideal na hOifige agus b'ionann na costais siúd agus €191,789 in 2015. D'athlonnagh an CCS chuig 21 Cearnóg Mhic Liam i Lúnasa 2016, a sholáthraíonn an OOP saor in aisce.

Tá oifig Chúil an tSúdaire lonnaithe ag Teach na Canála, Bóthar an Stáisiúin, Cúil an tSúdaire, Contae Laoise. Soláthraíonn Oifig na nOibreacha Poiblí an chóiríocht oifige saor in aisce.

Thabhaigh Oifig an Choimisinéara Cosanta Sonraí costais chothabhála cóiríochta €23,988

## Nótaí leis an gCuntas (ar leanúint)

### 7. Táillí Dlíthiúla agus Gairmithe

B'ionann ollíocaíochtaí agus olltáillí dlíthiúla agus gairmithe sa bhliain 2015 agus €556,792 (€532,678 in 2014) ach léirítear iad glan ó dhámhachtainí dlíthiúla €7,427 (€10,533 in 2014) a bronnadh sa bhliain. Bíonn baint ag Oifig an Choimisinéara Cosanta Sonraí i roinnt imeachtaí dlíthiúla atá ar feitheamh a d'fhéadfadh dliteanas a ghiniúint, ag brath ar thoradh na dlíthíochta. Tá aon suim iarbhir nó uainiú na ndliteanas féideartha éiginnte.

8. Costais Ilghnéitheacha	2015 €	2014 €
	3,068	3,441
Costais aistriúcháin agus ateangaireachta		
Seimineáir agus comhdhálacha	3,114	4,131
Costais mhargaíochta agus mheán	923	2,401
	1,015	1,032
Oiliúint agus forbairt foirne eile		
Oiliúint TF	220	-
	1,603	1,404
Gearrthóga nuachtáin agus tréimhseacháin		
Siamsaíocht oifigiúil	298	441
	900	217
Ballraíocht de chomhlachtaí gairmiúla		
	14,560	815
Tuarascálacha agus foilseacháin / Fógraíocht		
Seirbhísí ar Conradh	106,165	-
Costais Eile	4,676	6,279
<b>IOMLÁN</b>	<b>136.542</b>	<b>20.161</b>

### 9. Fáiltais atá infoctha leis an Vóta ag deireadh na bliana

Íocadh táillí a fuarthas agus a bhí ar láimh ag deireadh na bliana leis an Vóta d'Oifig an Aire Dlí agus Cirt agus Comhionannais mar leithreasáí i gcabhair in 2016.

## Nótaí leis an gCuntas (ar leanúint)

### 10. Rialachas

D'eisigh an Roinn Airgeadais Cód Cleachtais um Rialachas Comhlachtaí Stáit leasaithe in 2009. Meastar go bhfuil an Cód Cleachtais éigeantach i measc na gcomhlachtaí Stáit uile. Sa mhéid go mbaineann sé le cúrsaí atá faoina smacht, tá an Oifig i gcomhlíonadh iomlán cheanglais an Chóid. Chomh maith leis sin, chuir an Roinn Dlí agus Cirt agus Comhionannais agus Oifig an Choimisinéara Cosanta Sonraí tús le Creat-Chomhaontú Rialachais a fhorbairt idir an dá pháirtí go déanach in 2015. Shínigh an Coimisinéir agus an Roinn Dlí agus Cirt agus Comhionannais an comhaontú seo le déanaí.

Baineann an Oifig leas as croíchórais agus croísheirbhísí a sholáthraíonn an Roinn Dlí agus Cirt agus Comhionannais – párolla, íocaíochtaí ginearálta, acmhainní daonna, agus teicneolaíocht faisnéise – atá faoi réir nósanna imeachta na Roinne sin. Tá an Oifig faoi réir iniúchta ag córas iniúchta inmheánaigh na Roinne chomh maith. Thug Aonad Iniúcháireachta Inmheánaí na Roinne faoi iniúchadh ar chuntais 2015 an CCS go luath in 2016.

### 11. Faisnéis Bunaithe ar Fhabhruithe

#### (a) Costas seirbhíse

	2015 €	2014 €
Íocaíochtaí sa bhliain	2,963,107	2,274,438
Fabhruithe tosaigh	(31,700)	(221,779)
Fabhruithe deiridh	10,437	31,700
Réamhíocaíochtaí tosaigh	329	67
Réamhíocaíochtaí deiridh	(82,927)	(329)
Iarmhéid stoic tosaigh	16,077	19,168
Iarmhéid stoic deiridh	(11,855)	(16,077)
Breisiúcháin le sócmhainní seasta	(3,068)	(2,440)
Dímheas sa bhliain	<u>3,225</u>	<u>2,072</u>
<b>Costas seirbhíse</b>	<b><u>2,863,625</u></b>	<b><u>2,086,820</u></b>

**Nótaí leis an gCuntas (ar leanúint);**

**(b) Sócmhainní Seasta**

	<b>Ríomhairí €</b>	<b>Trealamh €</b>	<b>Iomlán €</b>
<b>Costas</b>			
Iarmhéid Tosaigh	34,585	8,706	43,291
Breisiúcháin	-	3,068	3,068
Diúscairtí	-	-	-
<b>Iarmhéid Deiridh</b>	<b><u>34,585</u></b>	<b><u>11,774</u></b>	<b><u>46,359</u></b>
 <b>Dímheas</b>			
Iarmhéid Tosaigh	30,225	5,185	35,410
Muirear don bhliain	1,657	1,568	3,225
Diúscairtí	-	-	-
<b>Iarmhéid Deiridh</b>	<b><u>31,882</u></b>	<b><u>6,753</u></b>	<b><u>38,635</u></b>
 <b>Glanluach Leabhar</b>			
<b>An 31 Nollaig 2015</b>	<b><u>2,703</u></b>	<b><u>5,021</u></b>	<b><u>7,724</u></b>
<b>An 31 Nollaig 2014</b>	<b><u>4,360</u></b>	<b><u>3,521</u></b>	<b><u>7,881</u></b>